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Agenda item 145

Financing of the International Residual Mechanism for Criminal Tribunals

Report of the Fifth Committee

Rapporteur: Mr. Laurens Thomas **den Hartog** (Kingdom of the Netherlands)

I. Introduction

1. At its 2nd plenary meeting, on 8 September 2023, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-eighth session the item entitled “Financing of the International Residual Mechanism for Criminal Tribunals” and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 20th, 25th and resumed 26th meetings, on 6, 15 and 22 December 2023. Statements and observations made in the course of the Committee’s consideration of the items are reflected in the relevant summary records.¹

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the proposed budget for the International Residual Mechanism for Criminal Tribunals for 2024 ([A/78/534](#));

(b) Performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for 2022 ([A/78/390](#));

(c) Financial report and audited financial statements and report of the Board of Auditors for the year ended 31 December 2022 ([A/78/5/Add.15](#));

(d) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/78/621](#));

(e) Report of the Secretary-General on the revised estimates for the International Residual Mechanism for Criminal Tribunals: effect of changes in rates of exchange and inflation ([A/78/634](#));

¹ [A/C.5/78/SR.20](#), [A/C.5/78/SR.25](#) and [A/C.5/78/SR.26/Add.1](#).



(f) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/78/7/Add.41](#)).

II. Consideration of draft resolution [A/C.5/78/L.18](#)

4. At its resumed 26th meeting, on 22 December, the Committee had before it a draft resolution entitled “Financing of the International Residual Mechanism for Criminal Tribunals” ([A/C.5/78/L.18](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Switzerland.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/78/L.18](#) without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the International Residual Mechanism for Criminal Tribunals

The General Assembly,

Having considered the reports of the Secretary-General on the budget performance for 2022, the proposed budget for 2024 and the revised estimates arising from the effect of changes in rates of exchange and inflation for the International Residual Mechanism for Criminal Tribunals,² the financial report and audited financial statements for the year ended 31 December 2022 and the report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals³ and the recommendations contained therein, as well as the related reports of the Advisory Committee on Administrative and Budgetary Questions,⁴

Recalling its resolution 66/240 A of 24 December 2011 on the financing of the International Residual Mechanism for Criminal Tribunals and its subsequent resolutions thereon, the latest of which was resolution 77/261 of 30 December 2022,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
3. *Reaffirms* the high priority accorded to the work of the International Residual Mechanism for Criminal Tribunals;
4. *Recalls* paragraphs 17 and 23 of the report of the Advisory Committee,⁵ and encourages the Mechanism to ensure the prompt and efficient completion of its remaining work;
5. *Also recalls* paragraph 12 of the report of the Advisory Committee, and encourages the Mechanism to complete the digitization of its archives, including through the use of voluntary contributions;
6. *Notes with appreciation* the efforts made by the Mechanism to reduce its costs and enhance its efficiency as well as the timeliness of its activities to make greater use of the lessons learned and to adopt appropriate measures for achieving further operational savings and efficiencies, in order to ensure the expeditious completion of its work in a transparent, accountable and cost-effective manner;
7. *Reiterates its request* to the Secretary-General to develop a compendium of lessons learned and best practices from the closure of predecessor tribunals;
8. *Notes* the importance of ensuring continued public consciousness of the events leading to the establishment of the Mechanism, and requests the Mechanism to continue the provision of library services to the public within existing resources;

² A/78/390, A/78/534 and A/78/634.

³ *Official Records of the General Assembly, Seventy-eighth Session, Supplement No. 50 (A/78/5/Add.15).*

⁴ A/78/621 and A/78/7/Add.41.

⁵ A/78/621.

9. *Recalls* paragraph 7 of its resolution [74/272](#) of 13 April 2020, and requests the Secretary-General to continue his efforts to settle all outstanding claims without delay and to report thereon in the context of his next report;

10. *Requests* the Secretary-General to continue to provide additional and detailed information on the final expenditures and unencumbered balance, as well as its return to Member States in the context of the next report;

11. *Notes* the efforts of the Mechanism to gradually downsize its operations in the light of its reduced functions, and requests the Secretary-General to ensure that the Mechanism continues to take measures in this regard;

12. *Reiterates its requests* to the Secretary-General to continue his efforts to promote the nationalization of positions, as appropriate, and to report thereon in the context of his next budget proposal;

13. *Decides* not to abolish one general temporary assistance position of Protocol Assistant (Local level) in the Arusha branch;

14. *Also decides* to reduce non-post resources by the amount of 150,000 United States dollars;

15. *Further decides* to appropriate to the special account for the International Residual Mechanism for Criminal Tribunals a total amount of 65,459,100 dollars gross (60,132,400 dollars net) for 2024, as detailed in the annex to the present resolution;

16. *Decides* that the total assessment for 2024 under the special account amounting to 55,107,500 dollars shall consist of:

(a) 65,459,100 dollars, being the estimated appropriation approved for the period;

(b) Less 3,369,000 dollars, being the credit of the cancellation of prior period obligations/commitments corresponding to the year 2021, and other revenue;

(c) Less 6,982,600 dollars, being the surplus resulting from the final expenditure for the budget for the year 2022;

17. *Also decides* to apportion the amount of 27,553,750 dollars gross (25,176,900 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2024;

18. *Further decides* to apportion the amount of 27,553,750 dollars gross (25,176,900 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2024;

19. *Decides* that, in accordance with the provisions of its resolution [973 \(X\)](#) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 17 and 18 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income in the amount of 4,753,700 dollars approved for the Mechanism for 2024.

Annex

Financing of the International Residual Mechanism for Criminal Tribunals for 2024

	Gross	Net of staff assessment
	(United States dollars)	
Estimated appropriation for 2024 ^a	63 930 800	58 552 400
Revised estimates: effects of changes in rates of exchange and inflation ^b	3 704 800	3 597 500
Recommendations of the Advisory Committee on Administrative and Budgetary Questions ^c	(2 061 900)	(1 897 200)
Recommendations of the Fifth Committee ^c	(114 600)	(120 300)
Estimated initial appropriation for 2024	65 459 100	60 132 400
Total assessment for 2024		
Requirements for 2024	65 459 100	60 132 400
Cancellation of commitments for the year 2021 and other revenue	(3 369 000)	(3 369 000)
Surplus resulting from the final expenditure for the budget for the year 2022	(6 982 600)	(6 409 600)
Net contributions assessed on Member States for 2024	55 107 500	50 353 800
<i>Of which:</i>		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2024	27 553 750	25 176 900
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations of the United Nations for 2024	27 553 750	25 176 900

^a See [A/78/534](#).^b See [A/78/634](#).^c Reflects amounts after recosting.